

**EXHIBIT 1**104**COST REPORTING**

09-00

**104. COST REPORT DUE DATES**

Cost reports are required to be filed following the close of a provider's reporting period. (See §102.) The due dates for cost reports are as follows:

**A. Provider Continues to Participate in Program--**

1. Cost reports are due on or before the last day of the fifth month following the close of the cost reporting period.

2. No extensions will be granted except when provider's operations are significantly adversely affected due to extraordinary circumstances over which the provider has no control. An example would be a flood or fire that forces a provider to cease operations and to transfer its patients temporarily to other providers outside of the impacted area. The intermediary would still be required to obtain HCFA approval.

3. The provider must receive the Provider Statistical and Reimbursement Report (PS&R) on or before the 120th day. If the intermediary is late mailing the PS&R, the provider will have 30 days from the date of receipt of the PS&R to file its cost report, even if it extends beyond the 5 month due date. No interest will be assessed against the provider for filing the cost report beyond the 5 month period if the cost report is late due to late receipt of the PS&R.

4. A cost report is considered to be timely filed if the cost report is postmarked by the due date. This requirement applies regardless of whether the provider furnishes a hard copy or a diskette version. If a cost report is due on a Saturday, Sunday, or Federal holiday, the cost report is considered timely filed if postmarked by the following working day.

**B. Provider Agreement to Participate in Program Terminates (Voluntarily or Involuntarily) or Provider Experiences Change in Ownership--**

1. Cost reports are due no later than 5 months following the effective date of the termination of the provider agreement or the change of ownership.

2. Items 2 through 4 in subsection A will apply.

**106. COST REPORTING FORMS**

Medicare issues standard forms for the preparation of provider cost reports:

<u>FORM</u>	<u>USED BY</u>
HCFA-2552-96	Hospitals and Hospital Health Care Complex. (See Chapter 36.)
HCFA-2540-96	Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex. (See Chapter 35.)
HCFA-1728-94	Home Health Agencies. (See Chapter 32.)
HCFA-2088-92	Outpatient Rehabilitation Providers. (See Chapter 18.)
HCFA-222-92	Independent Rural Health Clinics/Freestanding Federally Qualified Health Centers. (See Chapter 29.)
HCFA-216-94	Organ Procurement Organization/Histocompatibility Laboratory Providers. (See Chapter 33.)